

Office of North Dakota State Tax Commissioner July 1, 1991	<h1 style="margin: 0;">STATE OF NORTH DAKOTA</h1> <h2 style="margin: 0;">ESTATE TAX RETURN</h2>			Date received by _____
Decedent's Name	Date of Death	Age		
Social Security Number:	Tax Dept. File Number		Tax Commissioner	
Residence (domicile) at time of death (Number, street, city or township, county, state and Postal ZIP code)				
Number and Street	City or Township	State	Zip Code	County

LEGAL CAPACITY OF APPLICANT

Did the decedent die testate? If Yes, attach copy of will. <input type="checkbox"/> Yes <input type="checkbox"/> No	Name and address of attorney
Name and address of personal representative 	Name and location of court and type of proceeding

COMPUTATION OF TAX

1. Federal gross estate (from line 1, page 1, Federal Form 706)	\$ _____
2. Portion of federal gross estate having situs in North Dakota	\$ _____
3. Percentage of property in North Dakota (line 2 ÷ line 1)	% _____
4. Amount of credit for state taxes on Federal Return (from page 1, Federal Form 706)	\$ _____
5. North Dakota estate tax (line 4 multiplied by line 3)	\$ _____
6. Interest due, if any, to date of payment (1% per month or any fraction thereof - N.D.C.C. § 57-37.1-07)	\$ _____
7. Total estate tax and interest, if any (line 5 plus line 6)	\$ _____

Last date Estate Tax is due without interest	
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**PLEASE ATTACH COMPLETE COPY OF FEDERAL FORM 706 AND,
IF APPROPRIATE, ATTACH NORTH DAKOTA FORMS 54.29 AND 131-3**
MAIL TO:
OFFICE OF STATE TAX COMMISSIONER, STATE CAPITOL, 600 E. BOULEVARD AVE., BISMARCK, N.D. 58505-0599

Under criminal penalties, I declare that this return, including accompanying documents, has been examined by me, and is, to the best of my knowledge and belief, true, correct, and complete.

 (Signature of Applicant)

 (Date)

 (Signature of Preparer)

 (Date)

(DO NOT WRITE IN THIS SPACE)

INSTRUCTIONS

A North Dakota Estate Tax Return must be filed when a resident decedent's total "gross" estate is equal to or in excess of the minimum which requires the filing of a federal estate tax return. The same requirement applies to the estate of a nonresident decedent who owned real property in North Dakota. Real property includes mineral interests.

The following documents must accompany the North Dakota estate tax return:

1. A copy of the signed and dated federal estate tax return, including all schedules.
2. A copy of the appraisal upon which the real property values are based or a Supplemental Agricultural Property Information Form 131-3. Form 131-3 must be submitted to the County Director of Tax Equalization or County Auditor in the county where the property is located for completion of the "Assessed Value" portion of the form. **Required only if the real property includes agricultural acreage.**
3. An Affidavit as to Location of Real Estate and Personal Property in North Dakota Form 54.29. **Required only if there is an estate tax due.** This affidavit is very important. It is the document used by the State Treasurer to determine distribution of the tax revenue.

Complete the top portion of the form. Note: (1) If there are no probate proceedings, do not make an entry under "name and location of court and type of proceeding." (2) If the decedent's property was jointly owned with a surviving spouse or other heir and no personal representative was appointed, enter the name and address of the surviving joint tenant under "Name and Address of Personal Representative." (3) If an attorney has not been appointed to represent the estate, do not make an entry under "Name and Address of Attorney."

The North Dakota estate tax is a pickup tax based upon the credit for state death taxes as computed on the federal estate tax return. The information from the federal estate tax return must be used to complete the state estate tax return.

Line 1: Enter the total "gross" estate from line 1, page 1 of the Federal Form 706. Do not enter the total "net" or "taxable" estate from line 3, page 1, nor the total from line 5, page 1 which includes taxable "gifts." For estates of nonresident decedents, do not enter just the percentage of property located in North Dakota on this line.

Line 2: Enter the total "gross" value of the decedent's property which has taxable situs in North Dakota.

Line 3: Enter the percentage that the property which has taxable situs in North Dakota bears to the total gross estate.

Line 4: Enter the total credit for state death taxes from page 1 of the Federal Form 706.

Line 5: Enter the portion of the credit for state death taxes attributable to the property having a taxable situs in North Dakota.

Line 6: Enter interest, if any. Interest accrues at the rate of 1% per month or fraction thereof beginning with a date 15 months after the date of death.

Line 7: Enter the total tax plus interest due. **MAKE CHECK PAYABLE TO THE OFFICE OF STATE TAX COMMISSIONER.**